

EXHIBIT A

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

	X	
	:	
In re:	:	
	:	
THE FINANCIAL OVERSIGHT AND	:	PROMESA
MANAGEMENT BOARD FOR PUERTO RICO,	:	Title III
	:	
as representative of	:	Case No. 17-BK-3283 (LTS)
	:	
THE COMMONWEALTH OF PUERTO RICO, <i>et al.</i> ,	:	(Jointly Administered)
	:	
Debtors. ¹	:	
	X	

**SUPPLEMENTAL DECLARATION
OF JOFF MITCHELL OF ZOLFO COOPER, LLC**

Pursuant to 28 U.S.C. § 1746, I, Joff Mitchell, state under penalty of perjury, that:

1. I am an authorized representative of Zolfo Cooper, LLC (“Zolfo Cooper”),² which has a place of business at 909 Third Avenue, Floor 30, New York, New York 10022.

2. Except as otherwise noted, I have personal knowledge of the matters set forth herein and, if called as a witness, would testify competently thereto.

3. I am filing this supplemental declaration to supplement the disclosures that were

¹ The Debtors in these Title III cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the “Commonwealth”) (Bankruptcy Case No. 17-BK-3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17- BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5233-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

² On November 1, 2018, AlixPartners, LLP acquired Zolfo Cooper, LLC. A Supplemental Declaration disclosing the acquisition of Zolfo Cooper, LLC by AlixPartners, LLP was filed on November 6, 2018 (Docket No. 4189).

included in the original declaration dated July 11, 2017 [ECF No. 615-3] filed in support of the Application of the Official Committee of Unsecured Creditors of the Commonwealth of Puerto Rico, for Entry of an Order Authorizing the Employment and Retention of Zolfo Cooper as Bankruptcy Consultant and Financial Advisor to the Committee *nunc pro tunc* to June 27, 2017 [ECF No. 615-1].

4. In its capacity as a subsidiary of AlixPartners, LLP and affiliates (“AP”), Zolfo Cooper would like to disclose the following:

- AP follows a practice to solicit from the members of its Boards their connections to the parties in interest independent of AP. In response, one or more of the members of its Boards have offered the following disclosures:
 - Bank of America is a lender to an AP investor or one of its affiliates.
 - Buchalter Law Firm is a current or former legal services provider to an AP investor or one of its affiliates.
 - Cadwalader, Wickersham & Taft LLP is a current or former legal services provider to an AP investor or one of its affiliates.
 - 14E, 15E and 16E are confidential litigation parties to the Debtors. Two board members of AlixPartners are investors in 14E, 15E and 16E. However, they are passive investors and have no voice in approving 14E, 15E and 16E’s investments.
 - Hogan Lovells US LLP is a current or former legal services provider to an AP investor or one of its affiliates.
 - Holland & Knight LLP is a current or former legal services provider to an AP investor or one of its affiliates.
 - J.P. Morgan Investment Management Inc is a vendor to an AP investor or one of its affiliates.
 - John Hancock Life Insurance is a vendor to an AP investor or one of its affiliates.
 - Upon information and belief, employees, partners, and former partners of McKinsey & Co., and their families, through McKinsey Investment Office, a private hedge fund, are investors in Whitebox Advisors LLC. An AP investor or one of its affiliates is involved in litigation against McKinsey & Co. (“McKinsey Litigation”). AP is not a party to the McKinsey Litigation.
 - Northern Trust is a lender to an AP investor or one of its affiliates.
 - An AP investor or one of its affiliates is involved in a litigation matter unrelated to this bankruptcy matter in which Proskauer Rose is opposing counsel.

- Quinn Emanuel Urquhart & Sullivan LLP is a current or former legal services provider to an AP investor or one of its affiliates.
 - U.S. Bank is a vendor to an AP investor or one of its affiliates.
 - Willkie Farr & Gallagher LLP is a current or former legal services provider to an AP investor or one of its affiliates.
- Subject to the execution of a formal engagement letter, AlixPartners has been engaged to provide services to the Commonwealth of Puerto Rico and Bank of New York Mellon as Trustee in connection with the annual calculation of outperformance metrics with respect to securities to be issued upon the effectiveness of the Commonwealth of Puerto Rico's plan of adjustment (the "Plan"). It is contemplated that AlixPartners will also provide services to the Commonwealth of Puerto Rico with respect to certain annual future obligations contingent upon the Commonwealth's actual surplus relative to the certified fiscal plan as of the effective date of the Plan (the "Contingent Future Obligations"). The Contingent Future Obligations pertain to contributions into the pension reserve trust and bonuses to members of the American Federation of State, County and Municipal Employees, for itself and on behalf of its two local chapters, Servidores Publicos Unidos ("SPU"), AFSCME Council 95 and Capitulo de Retirados de SPU and their fourteen affiliated local unions in Puerto Rico. The provision of these services by AlixPartners are all contingent upon the effectiveness of the Plan.
- 04A and 05A, confidential litigation parties to the Debtors, are bondholders to current AP clients in matters unrelated to the Debtors.
- 01X, 02X and 03X, confidential litigation parties to the Debtors, and affiliates are investors and lenders to current and former AP clients in matters unrelated to the Debtors.
- ABB Inc., a June 2019 PREPA Party in this bankruptcy matter, and affiliates ("ABB") are parent companies to current and former AP clients in matters unrelated to the Debtors.
- Abbvie Corp., a litigation party to the Debtors, and affiliates ("Abbvie") are lenders and litigation parties to current AP clients in matters unrelated to the Debtors.
- 01T, 13A and 13Ai, confidential litigation parties to the Debtors, and affiliates are shareholders to current and former AP clients in matters unrelated to the Debtors.
- Accord International, Inc., a notice of participation party in this bankruptcy matter, and affiliates ("Accord") are litigation parties to current and former AP clients in matters unrelated to the Debtors. Accord is a current AP client in matters unrelated to the Debtors.
- Adjuntas, a party filing a notice of appearance in this bankruptcy matter, and affiliates ("Adjuntas") are litigation parties to current AP clients in matters unrelated to the Debtors.
- 12D and 06W, confidential litigation parties to the Debtors, are bondholders and lenders to current and former AP clients in matters unrelated to the Debtors.

- 19A, a confidential litigation party to the Debtors, and affiliates are affiliates and litigation parties to current AP clients in matters unrelated to the Debtors.
- AES Illumina, LLC, AES PR Limited Partnership and AES Puerto Rico, top 20 unsecured creditors, PREPA and parties filing notices of appearance in this bankruptcy matter, and affiliates (“AES”) are adverse litigation parties to current AP clients in matters unrelated to the Debtors.
- 23A, a confidential litigation party to the Debtors, is an associated company to a current AP client in matters unrelated to the Debtors.
- AG Centre Street Partnership, L.P., AG Eleven Partners, L.P., AG MM, L.P., AG Princess, LP, AG Super Fund International Partners, L.P and AG Super Fund, L.P., bondholders to the Debtors, and affiliates (“Angelo Gordon”) are associated companies to a current AP client in matters unrelated to the Debtors.
- AIG Insurance Company – Puerto Rico, a party filing a notice of appearance in this bankruptcy matter, and affiliates (“AIG”) are insurance providers to AP. Illinois National Insurance Company, an affiliate of AIG, is a former insurance provider to AP. Illinois National Insurance Company was adverse to AP in a former litigation regarding an insurance dispute in matters unrelated to Debtors.
- 08L, a confidential litigation party to the Debtors, and affiliates are lenders, litigation parties, parent companies and shareholders to current and former AP clients in matters unrelated to the Debtors.
- 02T, a confidential litigation party to the Debtors, and affiliates are bondholders to current AP clients in matters unrelated to the Debtors.
- Allmed Pharmacy LLC, an interested party in this bankruptcy matter, and affiliates (“Allmed”) are litigation parties to current AP clients in matters unrelated to the Debtors.
- 13D and 01G, confidential litigation parties to the Debtors, and affiliates are former employers of a current AP employee.
- 25A and 26A, confidential litigation parties to the Debtors, and affiliates are lienholders to current AP clients in matters unrelated to the Debtors.
- Ambac Assurance Corporation and Ambac Financial Group, bondholders and litigation parties to the Debtors, and affiliates (“Ambac”) are former employers of a current AP employee.
- American Modern Home Insurance Company, an adverse litigation party to the Debtors, is an adverse party and adverse litigation party to current AP clients in matters unrelated to the Debtors.
- Ankura Consulting Group, LLC, a party filing a notice of appearance in this bankruptcy matter, and affiliates (“Ankura”) are professionals to current and former AP clients in

matters unrelated to the Debtors. Ankura is a current AP client in matters unrelated to the Debtors. Ankura is a former employer of a current AP employee.

- Antares Solutions Group, Inc., a contract party to the Debtors, and affiliates (“Antares”) are professionals and lenders to current and former AP clients in matters unrelated to the Debtors.
- Apex Clearing Corporation and Apex General Contractors LLC, adverse litigation parties to the Debtors, and affiliates (“Apex”) are bondholders and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Apex is a current AP client in matters unrelated to the Debtors.
- 09L, a confidential litigation party to the Debtors, and affiliates are lenders and lienholders to current and former AP clients in matters unrelated to the Debtors.
- Aristeia Horizons, L.P, bondholders to the Debtors, and affiliates (“Aristeia”) are lienholders to a current AP client in matters unrelated to the Debtors.
- AstraZeneca Pharmaceuticals LP, an interested party in this bankruptcy matter, and affiliates (“AstraZeneca”) are related parties to current AP clients in matters unrelated to the Debtors. AstraZeneca is a current AP client in matters unrelated to the Debtors.
- 01U, 30A and 31A, confidential litigation parties to the Debtors, and affiliates are adverse litigation parties to a former AP client in matters unrelated to the Debtors. 01U, 30A and 31A are former AP clients in matters unrelated to the Debtors. 01U, 30A and 31A are former employers of a current AP employee.
- Aurelius Capital Management LP, Aurelius Investment, LLC and Aurelius Opportunities Fund LLC, litigation parties to the Debtors, and affiliates (“Aurelius”) are adverse litigation parties to a former AP client in matters unrelated to the Debtors. Aurelius is a former AP client in matters unrelated to the Debtors. Aurelius is a former employer of a current AP employee.
- Autonomy Capital (Jersey) LP and Autonomy Master Fund Limited, adverse litigation parties to the Debtors, and affiliates (“Autonomy”) are bondholders to former AP clients in matters unrelated to the Debtors.
- BALDR Mason Fund, an adverse litigation party to the Debtors, is a lender to current AP clients in matters unrelated to the Debtors.
- Banco Popular de Puerto Rico and Banco Popular de Puerto Rico as Trustee for Popular Balanced IRA Trust Fund, adverse litigation parties to the Debtors, and affiliates (“Banco Popular”) are adverse litigation parties to a current AP client in matters unrelated to the Debtors.
- Banco Santander Puerto Rico, an adverse litigation party and creditor to the Debtors, and affiliates (“Santander”) are adverse litigation parties to a former AP client in matters unrelated to the Debtors.

- Bank of America Merrill Lynch, Bank of America NA/Client Assets, Bank of America, N.A., Bank of America, NA/GWIM Trust Operations and BofA Securities, litigation parties and adverse litigation parties to the Debtors and parties filing a notice of appearance in this bankruptcy matter, and affiliates (“Bank of America”)
- Bank of Nova Scotia, a/k/a ScotiaBank and Scotiabank de Puerto Rico, adverse litigation parties, litigation parties and parties in interest to the Debtors, and affiliates (“Bank of Nova Scotia”) are lienholders and professionals to current and former AP clients in matters unrelated to the Debtors. Bank of Nova Scotia is a former employer of current AP employees.
- Barceloneta, a party filing a notice of appearance in this bankruptcy matter, is a lessor to a former AP client in matters unrelated to the Debtors.
- Barclays Cap/Fixed, Barclays Cap/London, Barclays Capital and Barclays Capital Inc./LE, adverse litigation parties to the Debtors, and affiliates (“Barclays”) are lessors to current AP clients in matters unrelated to the Debtors.
- Berkshire Hathaway Insurance Corporation, a party-in-interest in this bankruptcy matter, and affiliates (“Berkshire Hathaway”) are adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Berkshire Hathaway is an insurance provider to AP.
- Black Diamond Credit Strategies Master Fund, Ltd., a litigation party to the Debtors and a notice of participation party in this bankruptcy matter, and affiliates (“Black Diamond”) are lenders to current and former AP clients in matters unrelated to the Debtors. Black Diamond is a current AP client in matters unrelated to the Debtors.
- 02N, 15D, 16D, 17D, 18D, 19D, 09W and 20D, confidential litigation parties to the Debtors, and affiliates are professionals, lessors and parent companies to current AP clients in matters unrelated to the Debtors.
- Blackrock Financial Management, Inc. and Blackrock High Yield Municipal Fund of Blackrock, adverse litigation parties to the Debtors, and affiliates (“Blackrock”) are professionals, lessors and parent companies to current AP clients in matters unrelated to the Debtors.
- BlueMountain Capital Management LLC, BlueMountain Credit Alternatives Master Fund L.P., BlueMountain Credit Opportunities Master Fund L.P., BlueMountain Credit Opportunities Master Fund I L.P., BlueMountain Distressed Master Fund L.P., BlueMountain Foinaven Master Fund L.P. and BlueMountain Guadalupe Peak Fund L.P., adverse litigation parties to the Debtors, and affiliates (“BlueMountain”) are litigation parties and shareholders to current and former AP clients in matters unrelated to the Debtors.
- 13L, a confidential litigation party to the Debtors, and affiliates are litigation parties and shareholders to current and former AP clients in matters unrelated to the Debtors.

- BMW Financial Services NA, LLC, an adverse litigation party to the Debtors, and affiliates (“BMW”) are bondholders and lenders to current AP clients in matters unrelated to the Debtors. BMW is a vendor to AP.
- BNP Paribas Securities Corp./Prime Brokerage, BNP Paribas, New York Branch/BNP Paribas Prime Brokerage Custodian, BNP Paribas, New York Branch/BNP Paribas Prime Brokerage International and BNP Paribas, New York Branch/Custody/Client Assets, adverse litigation parties to the Debtors, and affiliates (“BNP Paribas”) are joint venture entities and lessors to current AP clients in matters unrelated to the Debtors.
- 10C, a confidential litigation party to the Debtors, is an adverse litigation party and lender to current AP clients in matters unrelated to the Debtors.
- 91B, 10W, 47A, 48A and 09Y, confidential litigation parties to the Debtors, and affiliates are professionals and lenders to current and former AP clients in matters unrelated to the Debtors.
- BNY Mellon / Nomura Int’l PLC Repo, BNY Mellon / POP Sec, BNYMellon/RE DBTC Americas / Deutsche Bk London Prime Seg 15/00, BNYMellon/RE Midcap SPdrs, BNYMellon/RE OZ Omnibus DTC Account, Bank of New York Mellon, BNY Mellon/RE the Prudential Investment, BNYMellon/Wealth Management, The Bank of New York Mellon Corporation, The Bank of New York Mellon/Mellon Trust of New England, National Association, The Bank of New York Mellon/Nomura Bank Int’l PLC, The Bank of New York/FMSBonds, Bank Of New York Mellon As Prifa Indenture Trustee Pursuant To The Trust Agreement Dated As Of March 1, 2015 and The Bank of New York/Popular Securities, Inc., litigation parties to the Debtors, and affiliates (“BNY Mellon”) are professionals and lenders to current and former AP clients in matters unrelated to the Debtors. BNY was a member of the UCC represented by AP in Chesapeake Energy Corporation, a bankruptcy matter unrelated to the Debtors.
- 34P, a confidential litigation party to the Debtors, and affiliates are lenders to current AP clients in matters unrelated to the Debtors.
- Bracewell LLP, a professional in this bankruptcy matter, is an adverse litigation party to current and former AP clients in matters unrelated to the Debtors.
- Branch Banking and Trust Company, an adverse litigation party to the Debtors, is a lessor and lienholder to current AP clients in matters unrelated to the Debtors.
- Brattle Group, Inc., a professional in this bankruptcy matter, is a litigation party and professional to current AP clients in matters unrelated to the Debtors.
- 03E, 04E, 05E, 06E, 07E, 08E and 09E, confidential litigation parties to the Debtors, and affiliates are litigation parties and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors.

- Brigade Capital Management, LP, a litigation party to the Debtors, and affiliates (“Brigade”) are litigation parties and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors.
- Brookfield Asset Management Private Institutional Capital Adviser (Credit) LLC, a notice of participation party and party filing a notice of appearance in this bankruptcy matter, and an adverse litigation party to the Debtors, and affiliates (“Brookfield”) are shareholders to current AP clients in matters unrelated to the Debtors.
- Buchalter, a Professional Corporation, a professional in this bankruptcy matter, is a professional to current AP clients in matters unrelated to the Debtors.
- Buckeye Partners, an adverse litigation party to the Debtors, and affiliates (“Buckeye”) are director-affiliated companies and litigation parties to current AP clients in matters unrelated to the Debtors.
- Butler Snow LLP, a professional in this bankruptcy matter, is a professional to current AP clients in matters unrelated to the Debtors.
- 11C, a confidential litigation party to the Debtors, and affiliates are lenders, lessors and professionals to current AP clients in matters unrelated to the Debtors.
- 17L, a confidential litigation party to the Debtors, and affiliates are adverse litigation parties to a former AP client in matters unrelated to the Debtors.
- Candlewood Constellation Spc Ltd., acting for and on behalf of Candlewood Puerto Rico Sp and Candlewood Investment Group, L.P., parties filing a notice of appearance in this bankruptcy matter and litigation parties to the Debtors, and affiliates (“Candlewood”) are adverse litigation parties to a former AP client in matters unrelated to the Debtors.
- 41W and 44W, confidential litigation parties to the Debtors, and affiliates are lienholders and adverse litigation parties to current AP clients in matters unrelated to the Debtors.
- Canyon Balanced Master Fund, Ltd., Canyon Blue Credit Investment Fund, L.P., Canyon Capital Advisors LLC, Canyon Distressed Opportunity Investing Fund II, L.P., Canyon Distressed Opportunity Master Fund II, L.P., Canyon Funds, Canyon NZ-DOF Investing, L.P., Canyon Value Realization Fund, L.P., Canyon Value Realization MAC 18 Ltd., Canyon Value Realization Master Fund, L.P., CanyonASP Fund, L.P., Canyon-GRF Master Fund II, L.P., Canyon-SL Value Fund, L.P. and EP Canyon Ltd., notice of participation parties and parties filing a notice of appearance in this bankruptcy matter, and litigation parties to the Debtors, and affiliates (“Canyon”) are lienholders and adverse litigation parties to current AP clients in matters unrelated to the Debtors.
- Cardinal Health PR and Cardinal Health PR 120, Inc., parties filing a notice of appearance in this bankruptcy matter and creditors to the Debtors, and affiliates (“Cardinal Health”) are adverse litigation parties to current AP clients in matters unrelated to the Debtors.

- Carol Allen is a notice of participation party in this bankruptcy matter. Carol A. Allen is an adverse litigation party to current AP clients in matters unrelated to the Debtors. It is unclear whether this is the same individual.
- 18L, a confidential litigation party to the Debtors, and affiliates are bondholders to current AP clients in matters unrelated to the Debtors.
- Cede & Co., as nominee of the Depository Trust Company, a top 20 unsecured creditor to the Debtors, is a lender to a current AP client in matters unrelated to the Debtors.
- 57A, a confidential litigation party to the Debtors, is a lender to a current AP client in matters unrelated to the Debtors.
- 10E, 04G, 11E, 05G, 12E and 06G, confidential litigation parties to the Debtors, and affiliates are adverse litigation parties to a current AP client in matters unrelated to the Debtors.
- Centerbridge Partners, a litigation party to the Debtors, and affiliates (“Centerbridge”) are adverse litigation parties to a current AP client in matters unrelated to the Debtors.
- Cesar Castillo Inc., a creditor to the Debtors, is an adverse litigation party to current AP clients in matters unrelated to the Debtors.
- Cetera Investment Services LLC, an adverse litigation party to the Debtors, is a bondholder to a current AP client in matters unrelated to the Debtors.
- 58A, a confidential litigation party to the Debtors, and affiliates are bondholders, lenders and lessors to current AP clients in matters unrelated to the Debtors.
- Citibank, N.A., Citibank/The Citigroup Private Bank/Trust, Citigroup Global Markets Inc. and Citigroup Inc., parties filing notice of appearance in this bankruptcy matter and litigation parties to the Debtors, and affiliates (“Citi”) are lienholders and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors.
- City National Bank, a litigation party to the Debtors, and affiliates (“City National”) are lienholders and lenders to former AP clients in matters unrelated to the Debtors.
- 61A and 37W, confidential litigation parties to the Debtors, and affiliates are lienholders and lenders to former AP clients in matters unrelated to the Debtors.
- Claren Road and Avenue and Claren Road Asset Management, litigation parties to the Debtors, and affiliates (“Claren Road”) are bondholders and lenders to current and former AP clients in matters unrelated to the Debtors.
- 04J and 02M, confidential litigation parties to the Debtors, and affiliates are lienholders to a current AP client in matters unrelated to the Debtors.
- Cleary Gottlieb Steen & Hamilton, a June 2019 PREPA Party to the Debtors, is a professional to current and former AP clients in matters unrelated to the Debtors.

- Cohen, Weiss and Simon LLP, a professional in this bankruptcy matter, is a professional to a current AP client in matters unrelated to the Debtors.
- 65A, a confidential litigation party to the Debtors, and affiliates are lienholders to current AP clients in matters unrelated to the Debtors.
- Comerica Bank, a litigation party to the Debtors, and affiliates (“Comerica”) are bondholders to a current AP client in matters unrelated to the Debtors.
- Commonwealth of Puerto Rico (Primary Government) and The Commonwealth of Puerto Rico, as a party in interest to the Debtors, are adverse litigation parties and bondholders to current and former AP clients in matters unrelated to the Debtors.
- Continental Casualty Company, a party filing a notice of appearance in this bankruptcy matter, is a bondholder, litigation party, lender and adverse litigation party to current and former AP clients in matters unrelated to the Debtors.
- 41L, a confidential litigation party to the Debtors, and affiliates are litigation parties to current AP clients in matters unrelated to the Debtors.
- Corbin Opportunity Fund L.P., a litigation party to the Debtors and a notice of participation party in this bankruptcy matter, is a lender to current and former AP clients in matters unrelated to the Debtors.
- 01Y, a confidential litigation party to the Debtors, and affiliates are bondholders and parent companies to current and former AP clients in matters unrelated to the Debtors. 01Y is a current AP client in matters unrelated to the Debtors.
- Cortland Capital Market Services LLC, a party filing a notice of appearance in this bankruptcy matter, is a bondholder, lender and lienholder to current and former AP clients in matters unrelated to the Debtors.
- 66A and 67A, confidential litigation parties to the Debtors, and affiliates, are bondholders to a former AP client in matters unrelated to the Debtors.
- Covalent Partners LLC, a litigation party to the Debtors, and affiliates are bondholders to a former AP client in matters unrelated to the Debtors.
- Credit Suisse Securities (USA) LLC, a litigation party to the Debtors, and affiliates (“Credit Suisse”) are parent companies and director-affiliated companies to current AP clients in matters unrelated to the Debtors.
- 68A, 68Ai and 68Aii, confidential litigation parties to the Debtors, and affiliates are bondholders and lenders to current and former AP clients in matters unrelated to the Debtors.

- Crescent 1, L.P., FPA Crescent Fund, a series of FPA Funds Trust and FPA Crescent Fund, litigation parties to the Debtors, and affiliates (“Crescent”) are bondholders and lenders to current and former AP clients in matters unrelated to the Debtors.
- Crown Managed Accounts for and on Behalf of Crown/PW SP, a litigation party to the Debtors, and affiliates (“Crown”) are shareholders to a current AP client in matters unrelated to the Debtors.
- CRS Master Fund, L.P., a COFINA Senior Bondholders’ Coalition member and litigation party to the Debtors, is a bondholder and lender to current and former AP clients in matters unrelated to the Debtors.
- 70A, a confidential litigation party to the Debtors, and affiliates are adverse litigation parties and lenders to current and former AP clients in matters unrelated to the Debtors.
- Cyrus Capital Partners, L.P., Cyrus Funds, Cyrus Opportunities Master Fund II, Ltd., Cyrus Select Opportunities Master Fund, Ltd. and Cyrus Special Strategies Master Fund, L.P., COFINA Senior Bondholders’ Coalition members and litigation parties to the Debtors and parties filing notice appearance in this bankruptcy matter, and affiliates (“Cyrus”) are bondholders, lenders and shareholders to current and former AP clients in matters unrelated to the Debtors.
- D.A. Davidson & Company, a litigation party to the Debtors, is a bondholder and shareholder to current and former AP clients in matters unrelated to the Debtors.
- Davenport & Company LLC, a litigation party to the Debtors, is a bondholder to a current AP client in matters unrelated to the Debtors.
- David R. Brown is a notice of participation party in this bankruptcy matter. A David R. Brown is a lessor to a current AP client in matters unrelated to the Debtors. It is unclear whether this is the same individual.
- Davidson Kempner, Davidson Kempner Distressed Opportunities Fund LP, Davidson Kempner Distressed Opportunities International Ltd., Davidson Kempner Institutional Partners, L.P., Davidson Kempner International, Ltd., Davidson Kempner Partners and Davidson Kempner Capital Management, litigation parties to the Debtors and parties filing a notice of appearance in this bankruptcy matter, and affiliates (“Davidson Kempner”) are litigation parties and professionals to current and former AP clients in matters unrelated to the Debtors.
- Department of Housing and Urban Development, a federal agency with relationships to the Debtors, is an adverse litigation party to a former AP client in matters unrelated to the Debtors.
- Department of the Interior, a federal agency with relationships to the Debtors, and affiliates (“DOI”) are bondholders, contract counterparties, litigation parties, lessors and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors.

- Department of Veterans Affairs (VA), a federal agency with relationships to the Debtors, is an adverse litigation party to a former AP client in matters unrelated to the Debtors.
- 05T, a confidential litigation party to the Debtors, and affiliates are lessors, joint venture parties and lienholders to current and former AP clients in matters unrelated to the Debtors.
- Deutsche Bank Securities Inc., a party filing a notice of appearance in this bankruptcy matter and a litigation party to the Debtors, and affiliates (“Deutsche Bank”) are lessors, joint venture parties and lienholders to current and former AP clients in matters unrelated to the Debtors. Deutsche Bank was a member of the UCC represented by AP in Chesapeake Energy Corporation, a former bankruptcy matter unrelated to the Debtors.
- Diana Hunter is a notice of participation party to the Debtors. Diana S. Hunter is an adverse litigation party to a current AP client in matters unrelated to the Debtors. It is unclear if this is the same individual.
- DLA Piper (Puerto Rico) LLC and DLA Piper LLP (US), as Counsel to The Employees Retirement System of the Government of the Commonwealth of Puerto Rico and to The University of Puerto Rico, and affiliates (“DLA Piper”), are former employers of a current AP employee. DLA Piper is a vendor to AP.
- Dragados USA, Inc., a party that filed lift stay motions, and affiliates (“Dragados”) are associated companies and shareholders to a current AP client in matters unrelated to the Debtors.
- 86A and 86Ai, confidential litigation parties to the Debtors, and affiliates are lenders to current and former AP clients in matters unrelated to the Debtors.
- 87A, 88A, 89A, 90A, 90Ai, 91A and 92A, confidential litigation parties and litigation parties to the Debtors, and affiliates are lenders to a former AP client in matters unrelated to the Debtors.
- Drivetrain, LLC, as Creditors’ Trustee of DFC (“Drivetrain”), an Official Committee of Unsecured Creditors Member to the Debtors, is a director-affiliated company to a former AP client in matters unrelated to the Debtors. Drivetrain is a current AP client in matters unrelated to the Debtors.
- E*Trade Securities LLC, a litigation party to the Debtors, and affiliates (“E*Trade”) are bondholders, adverse litigation parties, litigation parties and shareholders to current and former AP clients in matters unrelated to the Debtors.
- 23L, a confidential litigation party to the Debtors, and affiliates are bondholders and lenders to current and former AP clients in matters unrelated to the Debtors.
- Enersys Engineering Corp., a June 2019 PREPA Party to the Debtors, and affiliates (“Enersys”) are lienholders to a former AP client in matters unrelated to the Debtors.

- Environmental Protection Agency (EPA), a federal agency with relationships to the Debtors, is a bondholder, litigation party and adverse litigation party to current and former AP clients in matters unrelated to the Debtors.
- Epiq Corporate Restructuring, LLC and Epiq eDiscovery Solutions, professionals in this bankruptcy matter, and affiliates (“Epiq”) are current AP clients in matters unrelated to the Debtors. Epiq is a vendor to AP.
- 95A, a confidential litigation party to the Debtors, and affiliates are current and former AP clients in matters unrelated to the Debtors.
- Estrella, LLC, a professional in this bankruptcy matter, is a professional to a current AP client in matters unrelated to the Debtors.
- 96A and 38G, confidential litigation parties to the Debtors, and affiliates are bondholders and lienholders to current and former AP clients in matters unrelated to the Debtors.
- Farmstead Capital Management, LLC, a party filing a notice of appearance in this bankruptcy matter, and affiliates (“Farmstead”) are lenders to a current AP client in matters unrelated to the Debtors.
- 47W, a confidential litigation party to the Debtors, and affiliates are lenders to a current AP client in matters unrelated to the Debtors.
- Federal Communications Commission (FCC), a federal agency with relationships to the Debtors, is an adverse litigation party to a former AP client in matters unrelated to the Debtors.
- 99A and 13W, confidential litigation parties to the Debtors, and affiliates are lessors to a current AP client in matters unrelated to the Debtors.
- Ferraiuoli LLC, counsel to Ambac Assurance Corporation, is a former legal services provider to AP.
- Fidelity And Deposit Co. of Maryland, a litigation party to the Debtors, is an adverse litigation party and professional to current AP clients in matters unrelated to the Debtors.
- Fifth Third Bank, a litigation party to the Debtors, and affiliates (“Fifth Third”) are lienholders, parent companies and litigation parties to current AP clients in matters unrelated to the Debtors.
- Filsinger Energy Partners, Inc., a party filing notice of appearance in this bankruptcy matter, is a professional to a former AP client in matters unrelated to the Debtors.
- 17E, 18E, 07G, 65J, 32J, 33J, 19E, 08G and 66J, confidential litigation parties to the Debtors, and affiliates are adverse litigation parties and litigation parties to current and former AP clients in matters unrelated to the Debtors.

- Fir Tree Capital Opportunity Master Fund III, LP, Fir Tree Partners, Fir Tree, Inc., parties filing a notice of appearance in this bankruptcy matter and litigation parties to the Debtors, and affiliates (“Fir Tree”) are adverse litigation parties and litigation parties to current and former AP clients in matters unrelated to the Debtors.
- FMS Bonds, Inc., a notice of participation party to the Debtors, is a bondholder to a current AP client in matters unrelated to the Debtors.
- 40G, a confidential litigation party to the Debtors, and affiliates are adverse litigation parties and shareholders to current AP clients in matters unrelated to the Debtors.
- 24L, a confidential litigation party to the Debtors, and affiliates are bondholders and lenders to current and former AP clients in matters unrelated to the Debtors.
- Fore Research & Management and Fore Solus Alternative Asset Management, litigation parties to the Debtors, and affiliates (“Fore”) are bondholders and lenders to current and former AP clients in matters unrelated to the Debtors.
- FPA Crescent Fund, A Series of FPA Funds Trust, FPA Global Opportunity Fund, A Series of FPA Hawkeye Fund, LLC, FPA Hawkeye Fund, A Series of FPA Hawkeye Fund, LLC, FPA Select Drawdown Fund L.P., FPA Select Fund, L.P. and FPA Value Partners Fund, A Series of FPA Hawkeye Fund, LLC, litigation parties to the Debtors, and affiliates (“FPA”) are lenders to current and former AP clients in matters unrelated to the Debtors.
- Franklin Advisers, Inc., Franklin Templeton Inc., Franklin Funds, Franklin Mutual Advisers LLC, First-Franklin Total Return Fund, Franklin Strategic Income Fund, Franklin Strategic Income Fund Canada, Franklin Strategic Income Fund United States, Franklin Strategic Income VIP Fund and Franklin US Total Return Fund, members of the Ad Hoc Group of General Obligation Bondholders, members of the Ad Hoc Group of PREPA Bondholders, and litigation parties to the Debtors, and affiliates (“Franklin”) are professionals to a former AP client in matters unrelated to the Debtors.
- 22D, 23D, 24D, 15W, 25D, 26D, 27D, 28D, 29D, 16W, 17W, 18W, 19W, 30D, 31D, 32D, 33D, 33Di, 20W, 34D, 21W, 22W, 35D, 37D, 38D and 39D, confidential litigation parties to the Debtors, and affiliates are professionals to a former AP client in matters unrelated to the Debtors.
- GE Betz International Inc. and Caribe GE International Energy, June 2019 PREPA Parties to the Debtors, and affiliates (“GE”) and AP are parties to an accounts receivable factoring arrangement whereby AP’s invoices to GE are sold to a third party, in a way that improves payment terms to AP in exchange for an invoice discount.
- Genovese Joblove & Battista, P.A., a professional in this bankruptcy matter, is a former AP client in matters unrelated to the Debtors.
- 32B, a confidential litigation party to the Debtors, and affiliates are parent companies to current and former AP clients in matters unrelated to the Debtors.

- 33B and 09G, confidential litigation parties and litigation parties to the Debtors, are lenders to current and former AP clients in matters unrelated to the Debtors.
- GMO Credit Opportunities Fund, L.P., GMO Global Real Return (UCITS) Fund, a Sub-Fund of GMO Funds Plc and GMO Implementation Fund, a series of GMO Trust, parties filing notice of appearance in this bankruptcy matter and litigation parties to the Debtors, and affiliates (“GMO”) are lenders to current and former AP clients in matters unrelated to the Debtors.
- Godfrey & Kahn, S.C., a party filing notice of appearance in this bankruptcy matter, is a professional to a former AP client in matters unrelated to the Debtors.
- GoldenTree, GoldenTree Asset Management LP and GoldenTree Master Fund Ltd., litigation parties to the Debtors, and affiliates (“GoldenTree”) are lienholders to a current AP client in matters unrelated to the Debtors.
- 39J, a confidential litigation party to the Debtors, and affiliates are lienholders to a current AP client in matters unrelated to the Debtors.
- Goldman Sachs Asset Management, L.P., Goldman Sachs Dynamic Municipal Income Fund, a Series of the Goldman Sachs Trust, Goldman Sachs High Yield Municipal Fund, a Series of the Goldman Sachs Trust, Goldman Sachs Short Duration Tax Free Fund, a Series of the Goldman Sachs Trust and Goldman Sachs & Co. LLC, parties filing a notice of appearance in this bankruptcy matter and litigation parties to the Debtors, and affiliates (“Goldman Sachs”) are vendors to AP.
- 42D, 03K, 04K, 09J, 43D, 44D, 45D, 46D, 47D, 49D, 50D, 51D, 52D, 53D and 54D, confidential litigation parties to the Debtors, and affiliates are vendors to AP.
- Good Hill Master Fund LP and Good Hill Municipal Bond Opportunity Master Fund LP, notice of participation parties in this bankruptcy matter, and affiliates (“Good Hill”) are lenders to a former AP client in matters unrelated to the Debtors.
- Grainger Caribe, Inc., a litigation party to the Debtors, and affiliates (“Grainger”) are litigation parties to a current AP client in matters unrelated to the Debtors. Grainger is a former employer of a current AP employee.
- Great Lakes Dredge and Dock Co., LLC, a party filing lift stay motions in this bankruptcy matter, is a related party to a former AP client in matters unrelated to the Debtors.
- 43B, a confidential litigation party to the Debtors, and affiliates are bondholders, lenders, lienholders, adverse litigation parties and shareholders to current and former AP clients in matters unrelated to the Debtors.
- 44B, a confidential litigation party to the Debtors, is an adverse litigation party to a current AP client in matters unrelated to the Debtors.

- Greenberg Traurig, LLP (“Greenberg Traurig”), a party filing a notice of appearance in this bankruptcy matter, is an adverse litigation party and lessor to current and former AP clients in matters unrelated to the Debtors. Greenberg Traurig is a current legal services provider to AP.
- 55D, a confidential litigation party to the Debtors, is a lienholder to a former AP client in matters unrelated to the Debtors.
- Guayama, a party filing a notice of appearance in this bankruptcy matter and an Ad Hoc Municipalities Committee member, and affiliates are adverse litigation parties to a current AP client in matters unrelated to the Debtors.
- Guayanilla, a party filing a notice of appearance in this bankruptcy matter and an Ad Hoc Municipalities Committee member, and affiliates are adverse litigation parties to current AP clients in matters unrelated to the Debtors.
- 17R and 61H, confidential litigation parties to the Debtors, and affiliates are bondholders, lenders, lienholders, litigation parties, adverse litigation parties and shareholders to current and former AP clients in matters unrelated to the Debtors. 17R and 61H are current AP clients in matters unrelated to the Debtors. 17R and 61H are insurance providers to AP.
- Hogan Lovells US LLP (“Hogan Lovells”), counsel to U.S. Bank, National Association and U.S. Bank Trust, National Association, each as trustee for various bond issues, is a former employer of current AP employees.
- Holland & Knight, counsel to First Transit of Puerto Rico, Inc., is an adverse litigation party, counsel and opposing counsel to current and former AP clients in matters unrelated to the Debtors.
- The Huntington National Bank, a litigation party to the Debtors, and affiliates (“Huntington”) are litigation parties to current AP clients in matters unrelated to the Debtors.
- IKON Solutions Inc, a top 20 unsecured creditor to the Debtors, and affiliates (“Ikon”) are adverse litigation parties and lienholders to current and former AP clients in matters unrelated to the Debtors.
- Interactive Brokers Retail Equity Clearing, a litigation party to the Debtors, and affiliates (“Interactive Brokers”) are adverse litigation parties to current AP clients in matters unrelated to the Debtors.
- The Internal Revenue Service (“IRS”), an IRS Insolvency Section party to the Debtors and a party filing a notice of appearance, is a lender, lienholder and adverse litigation party to current and former AP clients in matters unrelated to the Debtors.

- Iron Mountain Information Management, LLC, a COFINA Senior Bondholders' Coalition member, and affiliates ("Iron Mountain") are affiliates to a current AP client in matters unrelated to the Debtors.
- 01H, a confidential litigation party to the Debtors, and affiliates are adverse litigation parties to a current AP client in matters unrelated to the Debtors.
- 61B, 62B, 63B, 64B, 65B and 66B, confidential litigation parties to the Debtors, and affiliates are lenders to current AP clients in matters unrelated to the Debtors.
- 63D, 64D, 65D, 21E, 66D, 67D, 68D and 21D, confidential litigation parties to the Debtors, and affiliates are affiliates, professionals, limited partners, lienholders, lessors, lessees, investment banks and parent companies to current and former AP clients in matters unrelated to the Debtors.
- J.P. Morgan Chase & Co., J.P. Morgan Securities LLC, J.P. Morgan Securities LLC/JPMC Aka or Fka J.P. Morgan Clearing, JP Morgan Libor Fixed/Floating, JPMorgan Chase Bank, N.A./Custodial Trust Company, JPMorgan Chase Bank, National Association and JPMorgan Chase Bank/Correspondence Clearing Services 2, litigation parties to the Debtors, and affiliates are affiliates, professionals, limited partners, lienholders, lessors, lessees, investment banks and parent companies to current and former AP clients in matters unrelated to the Debtors. The spouse of an attorney that works in AP's Legal Department is a lawyer employed by JP Morgan Chase advising on distressed investments. Strict confidentiality obligations pertaining to all AP employees, as well as general legal professional responsibility, prohibit the AP attorney from discussing or exchanging non-public information related to AP's client engagements, including these Chapter 11 Case(s), with third parties, including spouses.
- 09T, a confidential litigation party to the Debtors, and affiliates are bondholders to a former AP client in matters unrelated to the Debtors. 09T is a former employer of a current AP employee.
- Jefferies Group LLC and Jefferies LLC, litigation parties to the Debtors, and affiliates ("Jefferies") are lienholders and litigation parties to former AP clients in matters unrelated to the Debtors. Jefferies is a current AP client in matters unrelated to the Debtors. Jefferies is a vendor to AP.
- JNL Multi-Manager Alternative Fund, A Series of JNL Series Trust, a litigation party to the Debtors, and affiliates ("JNL") are bondholders, lenders and shareholders to current and former AP clients in matters unrelated to the Debtors.
- 62D, 69B and 70B, confidential litigation parties to the Debtors, and affiliates are bondholders, lenders and shareholders to current and former AP clients in matters unrelated to the Debtors.
- Johnson Controls, Inc., a party filing notice of appearance to the Debtors, and affiliates ("Johnson Controls") are adverse litigation parties to current and former AP clients in

matters unrelated to the Debtors. Johnson Controls is a current and former AP client in matters unrelated to the Debtors. Johnson Controls is a vendor to AP.

- 10T, a confidential litigation party to the Debtors, and affiliates are shareholders and litigation parties to current AP clients in matters unrelated to the Debtors. 10T is a current AP client in matters unrelated to the Debtors.
- Kelly Services Puerto Rico and Kelly Services, Inc., litigation parties to the Debtors, and affiliates (“Kelly Services”) are former legal services providers to AP.
- Keybank Cap Mkts Inc. and Keybank National Association, litigation parties to the Debtors, and affiliates (“Keybank”) are lienholders to a current AP client in matters unrelated to the Debtors.
- King Street, a litigation party to the Debtors, and affiliates (“King Street”) are bondholders and lenders to current and former AP clients in matters unrelated to the Debtors.
- 22E, 11G, 23E and 12G, confidential litigation parties to the Debtors, and affiliates are bondholders and lenders to current and former AP clients in matters unrelated to the Debtors.
- Kirkland & Ellis LLP, a creditor to the Debtors, is an adverse litigation party to a former AP client in matters unrelated to the Debtors.
- Klee Tuchin Bogdanoff & Stern LLP, a party filing notice of appearance in this bankruptcy matter, is a professional to a former AP client in matters unrelated to the Debtors.
- Knighthead, Knighthead Capital Management, LLC, Knighthead (NY) Fund, L.P., Knighthead Annuity and Life Assurance Company, Knighthead Capital Management, LLC and Knighthead Master Fund, L.P., parties filing a notice of appearance in this bankruptcy matter and litigation parties to the Debtors, and affiliates (“Knighthead”) are bondholders to a current AP client in matters unrelated to the Debtors. Knighthead is a current AP client in matters unrelated to the Debtors.
- 78B, 79B, 13G and 80B, confidential litigation parties to the Debtors, and affiliates are bondholders to a current AP client in matters unrelated to the Debtors. 78B, 79B, 13G and 80B are current AP clients in matters unrelated to the Debtors.
- Kobre & Kim, LLP, a party filing notice of appearance in this bankruptcy matter, is counsel to current and former AP clients in matters unrelated to the Debtors.
- KPMG LLP, a creditor to the Debtors, and affiliates (“KPMG”), are adverse litigation parties and parent companies to current AP clients in matters unrelated to the Debtors.
- Kramer Levin Naftalis & Frankel (“KLNF”), counsel to Major COFINA Bondholders & Mutual Fund Group and Oppenheimer Funds, is a director-affiliated company to a former AP client in matters unrelated to the Debtors.

- Lazard Cap Mkts LLC, a litigation party to the Debtors, and affiliates (“Lazard”) are investors and affiliates to former AP clients in matters unrelated to the Debtors.
- Lehman Brothers Holdings Inc., a party in interest to the Debtors, and affiliates (“Lehman”) are adverse litigation parties to a former AP client in matters unrelated to the Debtors.
- Litespeed Master Fund Ltd, a notice of participation party in this bankruptcy matter, and affiliates (“Litespeed”) are lenders to current and former AP clients in matters unrelated to the Debtors.
- Litman Gregory Masters Alternative Strategies Fund, a Series of Litman Gregory Funds Trust, a litigation party to the Debtors, and affiliates (“Litman”) are lenders to current and former AP clients in matters unrelated to the Debtors.
- 13T, 18R and 82B, confidential litigation parties to the Debtors, and affiliates are lenders to current and former AP clients in matters unrelated to the Debtors.
- Lloyd’s Syndicates MSP 318, WRB 1967 and AGM 2488 Subscribing to Policy No. and Lloyd’s Syndicates MIT 3210, KLN 510, MMX 2010, CSL 1084, TMK 1880, AML 2001, and BRT 2987 Subscribing to Policy No. B080414390F14, litigation parties to the Debtors, and affiliates (“Lloyd’s”) are adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Lloyds is an insurance provider to AP.
- LMA SPC, LMA SPC for and on behalf of Map 98 Segregated Portfolio and LMA SPC for and on Behalf of the MAP 84 Segregated Portfolio, members of the Ad Hoc Group of PREPA Bondholders and litigation parties to the Debtors, and affiliates (“LMA SPMC”) are bondholders and lenders to current and former AP clients in matters unrelated to the Debtors.
- 27W and 08Y, confidential litigation parties to the Debtors, and affiliates are lenders to former AP clients in matters unrelated to the Debtors.
- 22P, 26L, 23P and 27L, confidential litigation parties to the Debtors, and affiliates are bondholders, lienholders, director-affiliated companies, lenders and shareholders to current and former AP clients in matters unrelated to the Debtors.
- Marble Ridge Capital LP, a party filing notice of appearance in this bankruptcy matter, and affiliates (“Marble Ridge”) are lenders to current and former AP clients in matters unrelated to the debtors.
- MassMutual, MassMutual International Holding MSC and MassMutual Unified Traditional Separate Account, litigation parties and bondholders to the Debtors, and affiliates (“MassMutual”) are lienholders, adverse litigation parties and shareholders to current AP clients in matters unrelated to the Debtors.

- Master SIF SICAV SIF, a litigation party to the Debtors, is a bondholder and lender to current AP clients in matters unrelated to the debtors.
- 92B and 93B, confidential litigation parties to the Debtors, are vendors to AP.
- Merced Capital L.P., Merced Partners IV, L.P., Merced Partners Limited Partnership and Merced Partners V, L.P., bondholders to the Debtors, are lenders to current AP clients in matters unrelated to the Debtors.
- Mercedes-Benz Financial Services, an interested party in this bankruptcy matter, and affiliates (“Mercedes-Benz”) are lessors to current AP clients in matters unrelated to the Debtors. Mercedes-Benz is a vendor to AP.
- Merck Sharp & Dohme (I.A.) LLC, a litigation party to the Debtors, is an adverse litigation party to current AP clients in matters unrelated to the Debtors.
- Merrill Lynch Capital Services, Inc., Merrill Lynch Pierce Fenner & Smith/Fixed Income and Merrill Lynch, Pierce Fenner & Smith Safekeeping, litigation parties to the Debtors, and affiliates (“Merrill Lynch”) are lienholders to current and former AP clients in matters unrelated to the Debtors.
- 21H, a confidential litigation party to the Debtors, and affiliates are lienholders to current and former AP clients in matters unrelated to the Debtors.
- Mesirow Financial Investment Mgt Inc. and Mesirow Financial, Inc., creditors and litigation parties to the Debtors, and affiliates (“Mesirow”) are lenders to current AP clients in matters unrelated to the Debtors.
- 94B, 95B, 96B, 97B, 98B, 99B, 100B, 17A and 24A, confidential litigation parties to the Debtors, and affiliates are lenders to a current AP client in matters unrelated to the Debtors.
- Microsoft Corporation, Microsoft Online Inc, and Microsoft Services, vendors to the Debtors, and affiliates (“Microsoft”), are adverse litigation parties to current AP clients in matters unrelated to the Debtors.
- Milliman, Inc., an interested party in this bankruptcy matter, and affiliates (“Milliman”) are bondholders and professionals to current AP clients in matters unrelated to the Debtors. Milliman is a former employer of current AP employees.
- Mitsubishi UFJ Trust & Banking Corporation, New York Branch, litigation parties to the Debtors, and affiliates (“MUFG”) are bondholders, lenders, lessors, litigation parties and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. MUFG is a current and former AP client in matters unrelated to the Debtors. MUFG was a member of the UCC represented by AP in Chesapeake Energy Corporation, a former bankruptcy matter unrelated to the Debtors. MUFG is a former employer of current AP employees.

- MML Inc., an interested party in this bankruptcy matter, and affiliates (“MassMutual”) are lienholders, adverse litigation parties and shareholders to current AP clients in matters unrelated to the Debtors.
- 23B, a confidential litigation party to the Debtors, and affiliates are bondholders to current AP clients in matters unrelated to the Debtors.
- Morgan Stanley, Morgan Stanley Smith Barney LLC and Morgan Stanley Wealth Management (on Behalf of Sakamoto-Hata Living Trust), litigation parties to the Debtors, and affiliates (“Morgan Stanley”) are lienholders to current AP clients in matters unrelated to the Debtors. Morgan Stanley was a member of the UCC represented by AP in 24 Hour Fitness Worldwide, Inc., a former bankruptcy matter unrelated to the Debtors.
- 70D and 23H, confidential litigation parties to the Debtors, and affiliates are lienholders to current AP clients in matters unrelated to the Debtors.
- Munger Tolles and Olsen LLP, an interested party in this bankruptcy matter, is a current and former AP client in matters unrelated to the Debtors.
- 06N, a confidential litigation party to the Debtors, and affiliates are bondholders to current AP clients in matters unrelated to the Debtors.
- Natixis Investment Fund UK ICVC-LS Strategic Income Fund, a litigation party to the Debtors, and affiliates (“Natixis”) are bondholders to current AP clients in matters unrelated to the Debtors.
- Navigant Consulting Inc., an interested party in this bankruptcy matter, and affiliates (“Navigant”) are affiliates to current AP clients in matters unrelated to the Debtors.
- 17T and 03L, confidential litigation parties to the Debtors, are current AP clients in matters unrelated to the Debtors.
- Nixon Peabody, a professional in this bankruptcy matter, is a professional, opposing counsel and adverse litigation party to current and former AP clients in matters unrelated to the Debtors.
- The Northern Trust Company, Northern Trust Company/Future Fund Accounts and Northern Trust Company/OCH-ZIFF Capital Management, litigation parties to the Debtors, and affiliates (“Northern Trust”) are professionals to current AP clients in matters unrelated to the Debtors. Northern Trust is a former employer of current AP employees.
- 93A, 25H and 35Eiv, confidential litigation parties to the Debtors, are lenders to current AP clients in matters unrelated to the Debtors.
- 09A and 10B, confidential litigation parties to the Debtors, and affiliates are lessors and parent companies to current AP clients in matters unrelated to the Debtors.

- 29W, a confidential litigation party to the Debtors, is a lender and bondholder to current and former AP clients in matters unrelated to the Debtors.
- NTT Data Eas, Inc., a litigation party to the Debtors, and affiliates (“NTT”) are vendors to AP.
- Nuveen Asset Management, LLC, an interested party in this bankruptcy matter, and affiliates (“Nuveen”) are lessors to current AP clients in matters unrelated to the Debtors.
- 07N, a confidential litigation party to the Debtors, and affiliates are bondholders, lenders, lessors and lienholders to current and former AP clients in matters unrelated to the Debtors. 07N is a current AP client in matters unrelated to the Debtors.
- O’Neill & Borges LLC, a professional in this bankruptcy matter, is a professional and counsel to current AP clients in matters unrelated to the Debtors.
- 31L and 32L, confidential litigation parties to the Debtors, and affiliates are current AP clients in matters unrelated to the Debtors.
- Oaktree Opportunities Fund IX, L.P., Oaktree Opportunities Fund IX Delaware, L.P., Oaktree Opportunities Fund X Holdings (Delaware), L.P., Oaktree Opps X Holdco Ltd., Oaktree Huntington Investment Fund II, L.P., Oaktree Opportunities Fund IX (Parallel), L.P., Oaktree Opportunities Fund X (Parallel 2), L.P., Oaktree Opportunities Fund X (Parallel), L.P., Oaktree Opportunities Fund X, L.P. and Oaktree Value Opportunities Fund Holdings, L.P., bondholders to the Debtors, and affiliates (“Oaktree”), are adverse litigation parties to current AP clients in matters unrelated to the Debtors.
- Oceana Master Fund Ltd., a litigation party and bondholder to the Debtors, is a lender to current AP clients in matters unrelated to the Debtors.
- 30W, 04L, 15B, 16B, 17B, 33L and 18B, confidential litigation parties to the Debtors, and affiliates are bondholders to current AP clients in matters unrelated to the Debtors.
- 27J, a confidential litigation party to the Debtors, and affiliates are adverse litigation parties to current AP clients in matters unrelated to the Debtors. 27J is a former employer of current AP employees.
- Oppenheimer & Co. Inc., Oppenheimer Funds Inc., Oppenheimerfunds, Inc., Oppenheimer Multi-State Municipal Trust, Oppenheimer Rochester AMT-Free Municipal Fund, Oppenheimer Rochester AMT-Free New York Municipal Fund, Oppenheimer Rochester Arizona Municipal Fund, Oppenheimer Rochester California Municipal Fund, Oppenheimer Rochester Fund Municipals, Oppenheimer Rochester High Yield Municipal Fund (a Series of Oppenheimer Multi-State Municipal), Oppenheimer Rochester Limited Term California Municipal Fund, Oppenheimer Rochester Limited Term Municipal Fund (a Series of Oppenheimer Municipal Fund), Oppenheimer Rochester Limited Term New York Municipal Fund (a Series of Rochester Portfolio Series), Oppenheimer Rochester Maryland Municipal Fund, Oppenheimer Rochester Massachusetts Municipal Fund,

Oppenheimer Rochester Michigan Municipal Fund, Oppenheimer Rochester Minnesota Municipal Fund, Oppenheimer Rochester New Jersey Municipal Fund (a Series of Oppenheimer Multi-State Municipal), Oppenheimer Rochester North Carolina Municipal Fund, Oppenheimer Rochester Ohio Municipal Fund, Oppenheimer Rochester Pennsylvania Municipal Fund, Oppenheimer Rochester Virginia Municipal Fund and Oppenheimer Funds, notice of participation parties in this bankruptcy matter and litigation parties and bondholders to the Debtors, and affiliates (“Oppenheimer”) are adverse litigation parties to current AP clients in matters unrelated to the Debtors. Oppenheimer is a former employer of current AP employees.

- 45J, 46J, 47J and 48J, confidential litigation parties to the Debtors, and affiliates (“Owl Creek”) are bondholders and lenders to current and former AP clients in matters unrelated to the Debtors.
- P. Schoenfeld Asset Management LP, an interested party in this bankruptcy matter, is a lender to current AP clients in matters unrelated to the Debtors.
- 25B, 14G, 26B and 15G, confidential litigation parties to the Debtors, are bondholders and adverse litigation parties to current AP clients in matters unrelated to the Debtors.
- Pandora Select Partners and Pandora Select Partners, LP as Transferee of Syncora Guarantee Inc., litigation parties to the Debtors, are lenders to current and former AP clients in matters unrelated to the Debtors.
- PartnerRe Ireland Insurance DAC, a litigation party to the Debtors, and affiliates (“PartnerRe”) are lenders to current AP clients in matters unrelated to the Debtors.
- 08N, a confidential litigation party to the Debtors, and affiliates are adverse litigation parties to current AP clients in matters unrelated to the Debtors. 08N was a member of the UCC represented by AP in Exide Holdings, Inc., a former bankruptcy matter unrelated to the Debtors.
- Pearson Education Inc., a litigation party to the Debtors, and affiliates (“Pearson”) are lessors to current AP clients in matters unrelated to the Debtors. Pearson is a current AP client in matters unrelated to the Debtors. Pearson is a member of the UCC represented by AP in The Boy Scouts of America, a current bankruptcy matter unrelated to the Debtors.
- Penteli Master Fund, a litigation party to the Debtors, is a lender to current AP clients in matters unrelated to the Debtors.
- Pentwater Merger Arbitrage Master Fund Ltd., a litigation party to the Debtors, and affiliates (“Pentwater”) are bondholders and lenders to current AP clients in matters unrelated to the Debtors.
- Pershing LLC, a litigation party to the Debtors, and affiliates (“Pershing”) are bondholders and shareholders to current AP clients in matters unrelated to the Debtors. Pershing is a current and former AP client in matters unrelated to the Debtors.

- Petrobras America Inc. and Petroleo Brasileiro S.A., June 2019 PREPA parties in this bankruptcy matter, are bondholders and joint venture entities to current AP clients in matters unrelated to the Debtors.
- 01W, 02W and 03W, confidential litigation parties to the Debtors, and affiliates are lienholders and shareholders to former AP clients in matters unrelated to the Debtors.
- Piper Jaffrey & Co, a litigation party to the Debtors, is a shareholder to current AP clients in matters unrelated to the Debtors.
- PJT Partners LP, a professional in this bankruptcy matter, is an investor to current AP clients in matters unrelated to the Debtors.
- Plaza Las Americas, Inc., an interested party in this bankruptcy matter, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- PNC Bank, National Association, a litigation party to the Debtors, and affiliates (“PNC”) are lessors, lienholders, litigation parties and professionals to current and former AP clients in matters unrelated to the Debtors.
- Prisma SPC Holdings Ltd. – Segregated Portfolio AG, a litigation party to the Debtors, and affiliates (“Prisma”) are bondholders to current AP clients in matters unrelated to the Debtors.
- Proskauer Rose LLP (“Proskauer”), a professional in this bankruptcy matter, is a legal services provider to AP.
- 39B, 31W, 40B, 41B, 45B, 46B, 32W, 14C, 15C and 16C, confidential litigation parties to the Debtors, and affiliates are insurance providers to AP.
- 20T, a confidential litigation party to the Debtors, and affiliates are shareholders to current AP clients in matters unrelated to the Debtors.
- PWCM Master Fund Ltd., a litigation party to the Debtors, is a lender to current AP clients in matters unrelated to the Debtors.
- 53W, a confidential litigation party to the Debtors, and affiliates are affiliates, associated companies and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors.
- Quest Diagnostics of Puerto Rico, Inc., a litigation party to the Debtors, and affiliates (“Quest Diagnostics”) are adverse litigation parties to current AP clients in matters unrelated to the Debtors.
- Quinn Emanuel Urquhart & Sullivan LLP (“Quinn”), a professional in this bankruptcy matter, is a litigation party and adverse litigation party to current AP clients in matters unrelated to the Debtors.

- Raymond James & Associates, Inc./FI, litigation parties to the Debtors, and affiliates (“Raymond James”) are lenders and professionals to current AP clients in matters unrelated to the Debtors.
- RBC Capital Markets, LLC and RBC Dominion Securities Inc./CDS, litigation parties to the Debtors, and affiliates (“RBC”) are lienholders to current AP clients in matters unrelated to the Debtors.
- 69J, a confidential litigation party to the Debtors, and affiliates are lienholders to current AP clients in matters unrelated to the Debtors.
- 49B and 51H, confidential litigation parties to the Debtors, and affiliates are bondholders and lenders to current and former AP clients in matters unrelated to the Debtors.
- Reed Smith LLP (“Reed Smith”), a professional in this bankruptcy matter, is an adverse litigation party and professional to current and former AP clients in matters unrelated to the Debtors. Reed Smith is a former legal services provider to AP.
- Reichard & Escalera, counsel to the COFINA Senior Bondholders and Co-Counsel to the COFINA Senior Bondholders’ Coalition, is a professional to current AP clients in matters unrelated to the Debtors.
- 50B, 50Bi and 50Bii, confidential litigation parties to the Debtors, and affiliates are bondholders, investors, lenders and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors.
- 51B, a confidential litigation party to the Debtors, is a bondholder to current AP clients in matters unrelated to the Debtors.
- River Canyon Fund Management LLC, a bondholder to the Debtors, and affiliates (“River Canyon”) are lenders to current AP clients in matters unrelated to the Debtors.
- 22T, 35G, 79A, 80A, 81A, 82A, 30B, 47B, 03C, 21B, 11J, 12J, 13J, 14J, 15J, 16J, 17J, 18J, 19J, 20J, 21J, 22J, 23J, 24J, 25J, 26J and 53B, confidential litigation parties to the Debtors, and affiliates (“RiverNorth/Doubleline”) are bondholders and lenders to current AP clients in matters unrelated to the Debtors.
- Robbins Russell Englert Orseck Untereiner & Sauber LLP, counsel to the Ad Hoc Group of General Obligation Bondholders, is a professional to current and former AP clients in matters unrelated to the Debtors.
- Roche Diagnostics Corporation, and Roche U.S. Retirement Plans Master Trust, COFINA Senior Bondholders’ Coalition members and notice of participation parties in this bankruptcy matter, and affiliates (“Roche”) are adverse litigation parties and shareholders to current AP clients in matters unrelated to the Debtors.
- 54B, a confidential litigation party to the Debtors, and affiliates are lenders to current AP clients in matters unrelated to the Debtors.

- Safety National Casualty Corporation, a litigation party to the Debtors, is a shareholder, lienholder, bondholder and lender to current AP clients in matters unrelated to the Debtors.
- Samuel A. Ramirez & Co. Inc, a litigation party to the Debtors, is a litigation party and adverse litigation party to current AP clients in matters unrelated to the Debtors.
- Sanford C. Bernstein & Co. LLC, a litigation party to the Debtors, is a shareholder, litigation party and bondholder to current and former AP clients in matters unrelated to the Debtors.
- Saul Ewing LLP, a professional in this bankruptcy matter, is opposing counsel to current AP clients in matters unrelated to the Debtors.
- 37L, a confidential litigation party to the Debtors, and affiliates are lenders, lessors, litigation parties, adverse litigation parties, shareholders and parent companies to current AP clients in matters unrelated to the Debtors.
- SB Special Situation Master Fund SPC, Segregated Portfolio D, a litigation party, COFINA Senior Bondholders' Coalition member and litigation party to the Debtors, and affiliates ("SB") are lenders, lessors, litigation parties, adverse litigation parties, shareholders and parent companies to current AP clients in matters unrelated to the Debtors.
- SC Credit Opportunities Mandate LLC, a litigation party to the Debtors, is an investor to a former AP client in matters unrelated to the Debtors.
- Schulte Roth & Zabel LLP, counsel to Doral Financial Corporation, is counsel to current AP clients in matters unrelated to the Debtors.
- Scoggin Management LP, Scoggin International Fund Ltd., Scoggin Worldwide Fund Ltd. and Scoggin Funds, interested parties in this bankruptcy matter, bondholders and litigation parties to the Debtors, and affiliates ("Scoggin") are investors to current and former AP clients in matters unrelated to the Debtors.
- Sculptor Capital LP (f/k/a OZ Management LP), Sculptor Capital Management, Sculptor Credit Opportunities Master Fund, Ltd. (f/k/a OZ Credit Opportunities Master Fund, Ltd.), Sculptor Enhanced Master Fund, Ltd. (f/k/a OZ Enhanced Mater Fund, Ltd.), Sculptor GC Opportunities Master Fund, Ltd. (f/k/a OZ GC Opportunities Master Fund, Ltd.), Sculptor Master Fund, Ltd. (f/k/a OZ Master Fund, Ltd.), Sculptor SC II, LP (f/k/a OZSC II L.P.), interested parties in this bankruptcy matter, and affiliates ("Sculptor") are bondholders and lenders to current AP clients in matters unrelated to the Debtors.
- SEI Private Trust Company and SEI Private Trust Company/C/O/ GWP, litigation parties to the Debtors, and affiliates ("SEI") are joint venture entities and adverse litigation parties to current AP clients in matters unrelated to the Debtors.

- 58B and 59B, confidential litigation parties to the Debtors, and affiliates are joint venture entities and adverse litigation parties to current AP clients in matters unrelated to the Debtors.
- 60B and 68B., confidential litigation parties to the Debtors, and affiliates are bondholders and lenders to current and former AP clients in matters unrelated to the Debtors.
- 71B and 08D, confidential litigation parties to the Debtors, and affiliates are affiliates to current AP clients in matters unrelated to the Debtors. 71B and 08D are current AP clients in matters unrelated to the Debtors.
- Serengeti Asset Management, LP, an interested party in this bankruptcy matter, and affiliates (“Serengeti”) are lenders to current AP clients in matters unrelated to the Debtors.
- Shell Trading (US) Company, June 2019 PREPA parties in this bankruptcy matter, and affiliates (“Shell”) are bondholders, lenders, lessors, adverse litigation parties, parent companies and joint venture entities to current and former AP clients in matters unrelated to the Debtors. Shell is a current AP client in matters unrelated to the Debtors.
- Sidley Austin LLP (“Sidley”), a June 2019 PREPA party and litigation party to the Debtors, is an adverse litigation party and counsel to current and former AP clients in matters unrelated to the Debtors. Sidley is a vendor to AP.
- Siemens Corporation, Siemens Industry Inc. and Siemens Transportation Partnership Puerto Rico, S.E., interested parties in this bankruptcy matter, and affiliates (“Siemens”) are adverse litigation parties to current AP clients in matters unrelated to the Debtors.
- Silver Point Capital Fund, L.P., Silver Point Capital Offshore Master Fund, L.P. and Silver Point Capital, L.P., litigation parties to the Debtors and interested parties in this bankruptcy matter, and affiliates (“Silver Point”) are lenders and shareholders to current AP clients in matters unrelated to the Debtors. Silver Point is a current AP client in matters unrelated to the Debtors.
- 04W and 29J, confidential litigation parties to the Debtors, are lenders to a current AP client in matters unrelated to the Debtors.
- Skanska USA Building Inc., a litigation party to the Debtors, and affiliates (“Skanska”) are joint venture entities to current AP clients in matters unrelated to the Debtors.
- Small Business Administration (SBA), a governmental authority to the Debtors, is a lender and lienholder to current AP clients in matters unrelated to the Debtors.
- Sola Ltd., a June 2019 PREPA party in this bankruptcy matter and a litigation party to the Debtors, is a lender to current and former AP clients in matters unrelated to the Debtors.
- Special Counsel, a professional in this bankruptcy matter, is a former legal services provider to AP.

- Stephens Inc., a litigation party to the Debtors, is a bondholder and professional to current AP clients in matters unrelated to the Debtors.
- 27K, 48K, 55H, 56H and 28K, confidential litigation parties to the Debtors, and affiliates are bondholders to current AP clients in matters unrelated to the Debtors.
- 16G and 35Ex, confidential litigation parties to the Debtors, are bondholders and lenders to current AP clients in matters unrelated to the Debtors.
- T R C Companies, a litigation party to the Debtors, is an investor and lessor to current AP clients in matters unrelated to the Debtors.
- Taconic Capital Advisors L.P., Taconic Master Fund 1.5 L.P. and Taconic Opportunity Master Fund L.P., bondholders and litigation parties to the Debtors, and affiliates (“Taconic”) are bondholders and lenders to current AP clients in matters unrelated to the Debtors.
- TD Ameritrade Clearing, Inc. and TD Prime Services LLC, litigation parties to the Debtors, and affiliates (“TD”) are lenders and lienholders to current and former AP clients in matters unrelated to the Debtors. TD is a former employer of current AP employees.
- 65H, 75J, 11Y, 66H, 76J, 12Y, 67H, 68H and 13Y, confidential litigation parties to the Debtors, and affiliates are lenders to current and former AP clients in matters unrelated to the Debtors.
- 21C, a confidential litigation party to the Debtors, and affiliates are professionals to current AP clients in matters unrelated to the Debtors.
- Tradewinds Energy Barcelona LLC, Tradewinds Energy LLC and Tradewinds Energy Vega Baja, creditors and contract parties to the Debtors, and affiliates (“Tradewinds”) are litigation parties to current AP clients in matters unrelated to the Debtors.
- Trafigura A.G., Trafigura Argentina S.A., Trafigura Beheer B.V., Trafigura Limited and Trafigura Trading LLC, June 2019 PREPA Parties and litigation parties to the Debtors, are adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Trafigura is a former employer of current AP employees.
- Trigo Corp., a litigation party to the Debtors, and affiliates (“Trigo”) are current AP clients in matters unrelated to the Debtors.
- U.S. Army Corps of Engineers (“USACE”), a creditor to the Debtors, is a lessor, bondholder, litigation party and adverse litigation party to current and former AP clients in matters unrelated to the Debtors.
- U.S. Department of Agriculture, a federal agency involved in this bankruptcy matter, is a bondholder to current AP clients in matters unrelated to the Debtors.

- 31J, 05M, 71H and 72H, confidential litigation parties to the Debtors, and affiliates are lienholders and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors.
- UBS Financial Services Inc., UBS Financial Services, Inc. of Puerto Rico, UBS Securities, LLC, UBS Family of Funds and Puerto Rico Family of Funds, UBS Trust Company of Puerto Rico, parties filing a notice of appearance in this bankruptcy matter and litigation parties to the Debtors, and affiliates (“UBS”) are lienholders and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors.
- Ultra Master Ltd. and Ultra NB LLC, June 2019 PREPA parties and parties filing a notice of appearance in this bankruptcy matter, and litigation parties to the Debtors, and affiliates (“Ultra”) are lenders to current and former AP clients in matters unrelated to the Debtors.
- UMB Bank, National Association, a litigation party to the Debtors, and affiliates (“UMB”) are lenders, lienholders, adverse litigation parties and professionals to current and former AP clients in matters unrelated to the Debtors.
- Union Bank and Trust Company and Union Bank, N.A., litigation parties to the Debtors, and affiliates (“Union Bank”) are lessors and shareholders to current AP clients in matters unrelated to the Debtors.
- United States Department of Justice Civil Division (“DOJ”), a federal agency in this bankruptcy matter, is a litigation party and adverse litigation party to current and former AP clients in matters unrelated to the Debtors.
- The United States Securities and Exchange Commission (“SEC”), a federal agency with relationships to the Debtors, is an adverse litigation party to current AP clients in matters unrelated to the Debtors.
- 19C, 62H, 20C, 63H, 64H, 32C, 73H, 33C, 74H, 34C and 75H, confidential litigation parties to the Debtors, and affiliates are adverse litigation parties and bondholders to current and former AP clients in matters unrelated to the Debtors.
- Varde Partners, a litigation party to the Debtors, and affiliates (“Varde”) are adverse litigation parties and bondholders to current and former AP clients in matters unrelated to the Debtors.
- VR Global Partners, LP, a party filing a notice of appearance in this bankruptcy matter and a litigation party to the Debtors, is a shareholder to current AP clients in matters unrelated to the Debtors.
- 44C, 45C, 46C and 36W, confidential litigation parties to the Debtors, and affiliates are bondholders and lenders to current AP clients in matters unrelated to the Debtors.
- Wal-Mart Puerto Rico, Inc., a litigation party to the Debtors, and affiliates (“Wal-Mart”) are adverse litigation parties to current AP clients in matters unrelated to the Debtors.

- Warlander Asset Management, LP, a notice of participation party in this bankruptcy matter and a litigation party to the Debtors, and affiliates (“Warlander”) are bondholders to current AP clients in matters unrelated to the Debtors.
- 20G, 61J, 21G and 62J, confidential litigation parties to the Debtors, and affiliates are bondholders to current AP clients in matters unrelated to the Debtors.
- Wedbush Securities Inc., a litigation party to the Debtors, is a litigation party to current AP clients in matters unrelated to the Debtors.
- Weil, Gotshal & Manges LLP, a professional in this bankruptcy matter, is an adverse litigation party to current AP clients in matters unrelated to the Debtors.
- Wells Fargo / Safekeep, Wells Fargo Bank, N.A./SIG, Wells Fargo Bank, National Association, Wells Fargo Clearing Services LLC Aka or Fka First Clearing LLC, Wells Fargo Municipal Bond Fund, Wells Fargo Securities, LLC and Wells Fargo Wisconsin Tax Free Fund, litigation parties and notice of participation parties to the Debtors, and affiliates (“Wells Fargo”) are director-affiliated companies to current AP clients in matters unrelated to the Debtors. Wells Fargo was a member of the UCC represented by AP in 24 Hour Fitness Worldwide, Inc. and Extraction Oil & Gas, Inc., former bankruptcy matters unrelated to the Debtors.
- West Corporation, a litigation party to the Debtors, is a professional to current AP clients in matters unrelated to the Debtors.
- Western Surety Company, an interested party in this bankruptcy matter, is a lienholder, bondholder, lender and adverse litigation party to current AP clients in matters unrelated to the Debtors.
- White & Case LLP (“White & Case”), a professional in this bankruptcy matter, is an associated company to current AP clients in matters unrelated to the Debtors. White & Case is a former employer of current AP employees.
- Whitebox Advisors, LLC, Whitebox Asymmetric Partners LP as Transferee of Syncora Guarantee Inc., Whitebox Caja Blanca Fund, LP, as Transferee of Syncora Guarantee Inc., Whitebox Gt Fund LP, as Transferee of Syncora Guarantee Inc., Whitebox Multistrategy Partners, LP, Whitebox Institutional Partners, L.P. and Whitebox Term Credit Fund I L.P., as Transferee of Syncora Guarantee Inc., parties filing a notice of appearance and litigation parties to the Debtors, and affiliates (“Whitebox”) are lienholders to current AP clients in matters unrelated to the Debtors.
- Whitefort Capital Master Fund, LP, a litigation party to the Debtors, is a lender to current AP clients in matters unrelated to the Debtors.
- William Blair & Company, L.L.C., a litigation party to the Debtors, is a litigation party to current AP clients in matters unrelated to the Debtors.

- Wilmington Trust, a litigation party to the Debtors, and affiliates (“Wilmington Trust”), are adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Wilmington Trust was a member of the UCC represented by AP in Murray Energy Holdings Co. and EP Energy Corporation, former bankruptcy matters unrelated to the Debtors.
- Xerox Corporation, a litigation party to the Debtors, and affiliates (“Xerox”) are lienholders to current AP clients in matters unrelated to the Debtors. Xerox is a vendor to AP.
- 52C and 53C, confidential litigation parties to the Debtors, and affiliates are bondholders, lenders and parent companies to current AP clients in matters unrelated to the Debtors.
- Zurich Insurance Company, an interested party in this bankruptcy matter, and affiliates (“Zurich”) are joint venture entities to current AP clients in matters unrelated to the Debtors.

5. I continue to reserve the right to supplement Zolfo Cooper’s disclosures in the event that I learn of any additional connections that require disclosure, including as a result of the List of Material Interested Parties, once approved by this Court. If any new material relevant facts or relationships are discovered or arise, Zolfo Cooper will promptly file a supplemental declaration pursuant to Bankruptcy Rule 2014(a).

I declare under penalty of perjury pursuant to 28 U.S.C. §1746 that the foregoing is true and correct.

Dated: March 4, 2022

/s/ Joff Mitchell

Joff Mitchell
Zolfo Cooper, LLC